operative to interconnect with an associated one of the pair of connecting elements of the other edge region of another panel to form a pair of interfitting projections and channels which allow the panel to interconnect to said another panel and which forms a load bearing region capable of accommodating loading applied to said interconnected panels, and wherein a paper covering is bonded to at least one of said metal sheets structures so that said paper covered metal sheet forms a major surface of the panel, and when interconnected, the major surfaces of the interconnected panels are aligned and generally in abutting relationship to form opposite substantially continuous exposed surfaces.

Please amend claims 1, 2, 5-9, 19-21, 26, and 33 as follows:

1. (Amended) A building panel including a metal sheet substrate and a paper covering bonded to said substrate, wherein said paper covered metal sheet forms a major surface of the panel and wherein said metal sheet includes opposite edges which are shaped to form edge regions of the panel, each edge region being formed to include a connecting element which extends along that edge region and which allows for interconnection of the panel with another panel, one connecting element being formed as a channel and the other formed as a projection, the projection of one edge region being configured to interfit within the channel of the other edge region of said another panel to form a load bearing region capable of accommodating loading applied to said interconnected panels, and wherein when interconnected, the major surfaces of the interconnected panels are aligned and generally in abutting relationship to form a substantially continuous exposed surface.

2. (Amended) A building panel according to claim 1, further including a generally planar abutment surface at each longitudinal edge region, the abutment surface extending generally perpendicular to said major surface and wherein the connecting elements are disposed inwardly of the major surface with said abutment surfaces being disposed between the major surface and the said connecting elements, wherein the paper covering gives the panel a surface characteristic which is substantially the same as a plasterboard panel and wherein, in use, the panel is operative to form a substantially continuous exposed surface by connection of the panel with another panel through interfitting of respective ones of the

connecting elements, or by abutment of an edge of a plasterboard panel against a respective one of said abutment surfaces.

5. (Twice Amended) A building panel according to claim 1, wherein the projection is also in the form of a channel and interfits in nesting engagement within the channel of said another panel.

6. (Twice Amended) A building panel according to claim 1, wherein the projection has an outer surface which is complimentary to the inner surface of the channel so that on interconnection of the panels, the projection is in engagement with substantially all of the inner surface of the channel of said another panel.

7. (Twice Amended) A building panel according to claim 1, wherein the projection is operative to interfit with a channel of said another panel in a snap fit arrangement.

8. (Amended) A building panel according to claim 7, wherein the channel includes a re-entrant portion on its inner surface, and wherein the projection includes a crest portion on its outer surface and wherein the crest portion on the projection of one panel is arranged to engage with the re-entrant portion of the channel of said another panel in a snap fit arrangement.

9. (Twice Amended) A building panel according to claim 1, wherein the major surface incorporates a recess adjacent its edge regions to facilitate concealment of a joint between the panel and said another panel.

19. (Amended) A building system including a building panel and a separate reinforcing element, the building panel having spaced metal sheets interconnected by a core, said metal sheets defining opposite major surfaces of said panel, each of said metal sheets including opposite edge regions which form longitudinal edge regions of the panel, wherein at least one of the edge regions of the metal sheets on both opposite edge regions of the panel is profiled to form connecting elements, the connecting elements of the longitudinal

edge regions of the panel being adapted to interfit with the connecting element of a respective one of the longitudinal edge regions of another panel, the panel being configured such that the major surfaces of the interconnected panels are aligned and in substantially abutting relationship to form a substantially continuous surface and wherein the reinforcing element is operative to be installed at a joint formed on connection of the panel with said another panel and is secured in place by locating said reinforcing element between the interfitting connecting elements to conceal the reinforcing member which is operative to improve the load bearing characteristics of the interconnected panels.

20. (Amended) A building system according to claim 19, wherein the edge region of each of the metal sheets of the building panel is profiled to form said connecting element, and wherein in use, the reinforcing element locates between each pair of interfitting connecting elements at the joint between the interconnected panels to thereby interconnect the opposite metal sheets of each of the connected panels.

21. (Twice Amended) A building system according to claim 19, wherein the connecting elements are in the form of interfitting channels and projections which are disposed along opposite edges of the panel, each channel incorporating opposite walls interconnected by a substantially flat base portion, and wherein each projection is shaped to interfit with the channel of said another panel and includes opposite walls interconnected by a substantially flat apical portion, and wherein said reinforcing element includes at least one engagement part which is generally U-shaped and located between said interfitting channel and projection of the interconnected panels.

26. (Twice Amended) A building system according to claim 19, wherein the connecting elements are adapted to interfit with the connecting elements of said another panel and with the reinforcing elements in a snap fit arrangement.

33. (Twice Amended) A reinforcing element for improving the load bearing characteristic of interconnected building panels, wherein said reinforcing element is configured to be installed at a joint formed on connection of one panel having a connecting element with another panel having a connecting element configured to interfit with the

B18 Cont

connecting element of the other panel and is secured in place by locating said reinforcing element between the pair of interfitting connecting elements at the joint between the interconnected panels to conceal the reinforcing member.